

**8****AGENDA ITEM  
ST. JOHNS COUNTY BOARD OF COUNTY COMMISSIONERS***Deadline for Submission - Wednesday 9 a.m. – Thirteen Days Prior to BCC Meeting***8/3/2021****BCC MEETING DATE****TO: Hunter S. Conrad, County Administrator****DATE: July 21, 2021****FROM: Jesse Dunn, Director, Office of Management & Budget****PHONE: 209-0568****SUBJECT OR TITLE: Fiscal Year 2022 Recommended Budget and Proposed Millage Rates****AGENDA TYPE: Business Item****BACKGROUND INFORMATION:**

The annual County budget process requires a number of steps, ranging from its preparation through adoption, per Florida Statutes (F.S. 129.03(3) and F.S. 200.065, Truth in Millage requirements). The Truth in Millage (TRIM) process informs taxpayers and the public about the legislative process by which local taxing authorities determine ad valorem (property) taxes. On July 20, 2021, The Board of County Commissioners received the FY 2022 Recommended Budget, balanced with expenditures and adequate reserves within each County fund equal to projected fund revenues. County Administration's Recommended Budget represents a funding level that can reasonably assure the achievement of St. Johns County's operational needs while minimizing the tax impact on its citizenry. An electronic version (in pdf format) of the workbook may be found on the County's website at: [www.sjcl.us/OMB](http://www.sjcl.us/OMB). Following the development and presentation of a Recommended Budget, the County is obligated to provide certain information concerning that budget to the Property Appraiser. This information includes 1.) The FY 2021 millage rates; 2.) The FY 2022 proposed millage rates; 3.) The FY 2022 rolled-back rates; and 4.) The date, time, and meeting place of the tentative budget hearing. This information is placed on Department of Revenue DR-420 forms and forwarded to the Property Appraiser. Those forms provide the basis for the "TRIM" notice mailed by the Property Appraiser to property owners in St. Johns County. The BCC will need to approve proposed Millage rates (see the attached sheet) for the County's TRIM mailing, and approve September 7, 2021 @ 5:01 PM in the County Auditorium as the Date, Time and Place of the first public hearing for the adoption of the FY 2022 Annual Budget. For practical purposes, once the tentative Millage rates are set, they can still be decreased but not increased.

**1. IS FUNDING REQUIRED?**No**2. IF YES, INDICATE IF BUDGETED.**No**IF FUNDING IS REQUIRED, MANDATORY OMB REVIEW IS REQUIRED:****INDICATE FUNDING SOURCE:****SUGGESTED MOTION/RECOMMENDATION/ACTION:**

Motion to approve the proposed millage rates for FY 2022.

Motion to authorize the completion and execution of the Fiscal Year 2022 form DR-420's by the County Administrator with the approved proposed millage rates and the establishment of September 7, 2021 @ 5:01 PM in the County Auditorium as the first public hearing for the adoption of the St. Johns County Board of County Commissioners Fiscal Year 2022 Budget.

**For Administration Use Only:****Legal: N/A****OMB: N/A****Admin: Joy Andrews 7/26/2021**

## Fiscal Year 2022: Establishing Proposed Millage Rates

St. Johns County Board of County Commissioners  
August 3, 2021

Jesse Dunn, Director  
Office of Management & Budget

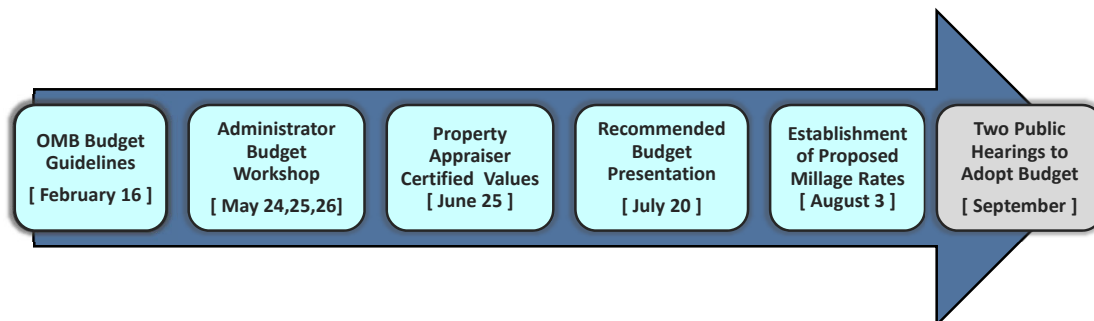


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## Fiscal Year 2022 Budget Process



St. Johns County annual budget process encompasses seven-months from mid-February to mid-September.





## Total County Recommended Budget

The Recommended Budget does not yet include multi-year capital and grant carryforwards that will be incorporated into the FY 2022 Adopted Budget.



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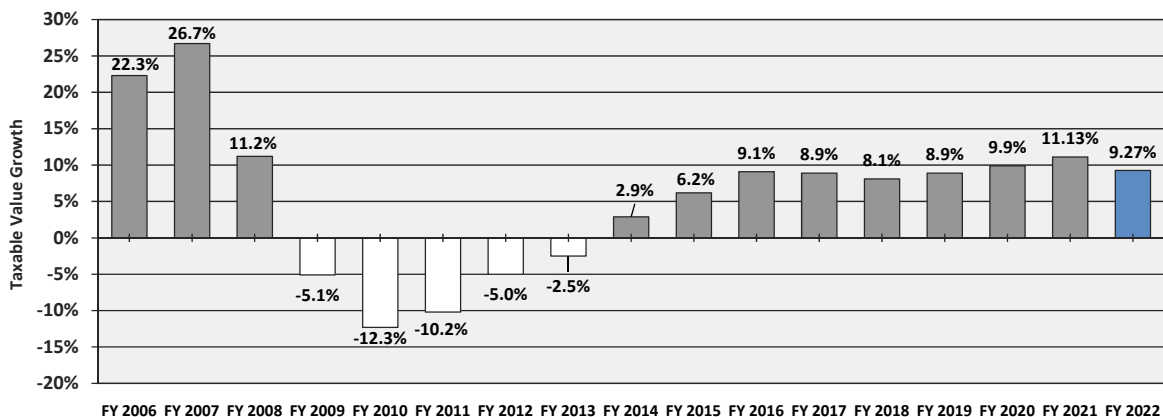


FY 2022 Recommended Review



## Growth in St. Johns County Taxable Value

The Property Appraiser's current certified valuation determination reflects an 9.27% taxable value growth increase for FY 2022 (over FY 2021).



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## Property Tax Revenue for St. Johns County BCC

The 9.27% increase in property valuation results in a \$19,028,597 increase in property tax revenue for FY 2022 (over FY 2021 Budget).

### Property Taxes (in \$ millions)

Fund	Current Millage Rates	Incremental 9.27% in Property Taxes	Resulting Fiscal Year 2022
General Fund (without TIF)	4.6537	\$12,694,234	\$151,516,150
<i>TIF from General Fund</i>	4.6537	285,357	1,512,573
Fire District Fund	1.3813	3,649,273	42,594,246
Transportation Trust Fund	0.8444	2,355,108	27,766,606
Health Dept. Fund	0.0160	44,625	526,132
<b>Total New Property Taxes</b>		<b>\$19,028,597</b>	<b>\$223,915,707</b>

Property taxes are reflected at 95% Statutory budgeting requirement.



## Rolled Back Rates Effect for FY 2022

### Property Taxes (in \$ millions)

Fund	Incremental 9.27% in Property Taxes	Incremental 9.27% at Rolled Back Rate	Reduction
General Fund (without TIF)	\$12,694,234	\$5,565,148	\$7,129,086
<i>TIF from General Fund</i>	<i>285,357</i>	<i>214,891</i>	<i>70,466</i>
Fire District Fund	3,649,273	1,573,986	2,075,287
Transportation Trust Fund	2,355,108	1,020,048	1,335,060
Health Dept. Fund	44,625	18,318	26,307
<b>Total New Property Taxes</b>	<b>\$19,028,597</b>	<b>\$8,392,391</b>	<b>\$10,636,206</b>

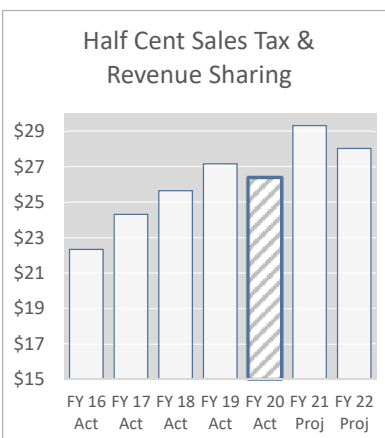
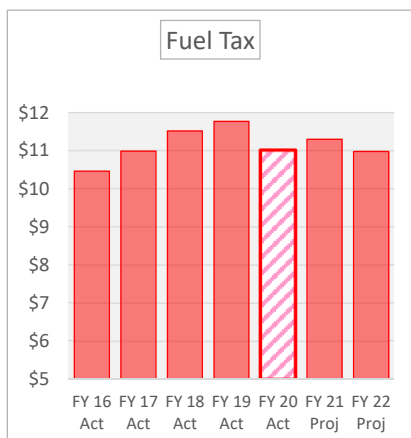
Property taxes are reflected at 95% Statutory budgeting requirement.

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## Fuel Taxes, Half-Cent Sales Tax, and Tourist Development Tax

- For FY 2021, Half Cent Sales and Tourist Development taxes are trending toward pre-COVID levels. OMB will continue to monitor Fuel Taxes until September.





## FY 2022 Budget Summaries

Since the Administrator’s Budget Workshop in May,

- Department requests for personnel, vehicles, and capital outlay requests are reduced \$1,985,373 or 22.2%.
- The Computer Summary is updated to reflect changes in computer pricing.
- The Maintenance program is updated to accommodate additional priority 1 projects.

Category	FY 2022 Admin Workshop	FY 2022 Recommended	(Reduction) / Addition
Position Request Summary	\$3,147,638	\$2,437,216	(\$710,422)
Vehicle Summary	2,839,310	2,206,760	(632,550)
Capital Summary	2,965,040	2,322,639	(642,401)
Computer Summary	1,563,612	1,578,976	15,364
Maintenance Summary	4,129,909	5,267,908	1,137,999
<b>Summary Totals for FY 2022</b>	<b>\$14,645,509</b>	<b>\$13,813,499</b>	<b>(\$832,010)</b>

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## Capital Improvement Projects (CIP) FY 2022-2026

CIP Category	FY 2022 Proposed	FY 2023 – 2026 Proposed
Constitutional Officers	\$4,754,025	\$ -
General Government	652,787	-
HHS (CDBG-DR funded)	28,486,512	-
Leisure Activities	\$31,495,000	7,160,000
Library Services	1,000,000	-
Public Safety	11,750,115	14,034,783
Public Works	75,162,539	121,485,702
Physical Environment (Utility Services)	26,903,764	314,360,148
<b>Total Proposed CIP</b>	<b>\$180,204,742</b>	<b>\$457,040,633</b>



## FY 2022 Millage Fund Reserves

Cumulative reserves for our millage funds are aligned with BCC policy and remain healthy.

### Millage Fund Reserves in \$ Millions

	Restricted Reserves	Targeted Reserves	Unrestricted Reserves
General Fund Reserves	\$13.6	\$33.8	\$20.0
Transportation Trust Reserves	\$0.9	\$1.1	\$10.1
Fire District Reserves	\$0.0	\$6.7	\$7.3
Health Department Reserves (no requirement)	\$ -	\$ -	\$ -

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August 3, 2021 BCC Consideration



## Motion 1: Proposed FY 2022 Millage Rates

### Motion to Approve the Proposed Millage Rates for FY 2022.

SJC BCC Taxing Authority	Adopted FY 2021	Proposed FY 2022
General Fund	4.6537	<b>4.6537</b>
County Transportation Trust Fund	0.8444	<b>0.8444</b>
County Health Unit Trust Fund	0.0160	<b>0.0160</b>
Fire District, Countywide <i>except City of St. Aug.</i>	1.3813	<b>1.3813</b>
St. Augustine South Street Lighting District	0.1968	<b>0.1968</b>
Vilano Street Lighting District	0.0473	<b>0.0473</b>
Summerhaven MSTU	7.3392	<b>7.3392</b>
Coastal Highway MSTU	0.5000	<b>0.5000</b>
Ponte Vedra Beach Dune & Beach Restoration MSTU	-	-
S. Ponte Vedra Dune & Beach Restoration MSTU	-	-
Serenata Beach MSTU	-	-
<b>Aggregate Millage Rate</b>	6.8130	<b>6.8147</b>
<b>Aggregate Rolled-back Rate</b>	6.8470	<b>6.5273</b>

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## Motion 2: Form DR-420s & First Public Hearing

Motion to authorize the completion and execution of the Fiscal Year 2022 Form DR-420s by the County Administrator with the approved proposed millage rates and the establishment of September 7, 2021 at 5:01 PM in the County Auditorium as the first public hearing for the adoption of the St. Johns County Board of County Commissioners Fiscal Year 2022 Budget.





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